



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: WHITELAW MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 147 WEST MENASHA AVE  
WHITELAW, WI 54247

For the Year Ended: DECEMBER 31, 2004

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I MS CHRISTINA HILL of  
(Person responsible for accounts)

\_\_\_\_\_, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/31/2005  
(Date)

WHITELAW MUNICIPAL WATER AND SEWER UTILITY

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(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WHITELAW MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 147 WEST MENASHA AVE  
WHITELAW, WI 54247**When was utility organized?** 1/1/1964**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS CHRISTINA HILL**Title:** CLERK/TREASURER**Office Address:**147 WEST MENASHA AVE  
WHITELAW, WI 54247**Telephone:** (920) 732 - 1331**Fax Number:** (920) 732 - 1193**E-mail Address:** vlgwhitelaw@lakefield.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR CHARLES N KRUEGER, CPA**Title:** MANAGER**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP1 EAST WALDO BLVD  
P.O. BOX 2020  
MANITOWOC, WI 54221-2020**Telephone:** (920) 684 - 7128 EXT 112**Fax Number:** (920) 684 - 3709**E-mail Address:** ckrueger@habco.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR ALFRED KIEL**Title:** CHAIRMAN**Office Address:**226 CEDAR CT  
WHITELAW, WI 54247**Telephone:****Fax Number:****E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?**    YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** SEE ABOVE**Title:****Office Address:**

1 EAST WALDO BLVD  
P.O. BOX 2020  
MANITOWOC, WI 54221-2020

**Telephone:** (920) 684 - 7128 EXT 112**Fax Number:** (920) 684 - 3709**E-mail Address:** ckrueger@habco.com**Date of most recent audit report:** 2/16/2005**Period covered by most recent audit:** JANUARY 1, 2004 TO DECEMBER 31, 2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR GERALD LINSMEIER**Title:** PLANT OPERATOR**Office Address:**

147 W MENASHA  
WHITELAW, WI 54247

**Telephone:** (920) 732 - 1331**Fax Number:** (920) 732 - 1193**E-mail Address:** vlgwhitelaw@lakefield.net

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**Name of utility commission/committee:** WHITELAW SEWER AND WATER UTILITY COMMITTEE

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**Names of members of utility commission/committee:**

MR RANDAL CHRISTIANSEN, MEMBER  
MR BOB HOFF, MEMBER  
MR ALFRED KIEL, CHAIRMAN

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	36,236	34,316	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	38,117	25,640	<b>2</b>
Depreciation Expense (403)	3,714	4,793	<b>3</b>
Amortization Expense (404)	0	0	<b>4</b>
Taxes (408)	6,098	6,070	<b>5</b>
<b>Total Operating Expenses</b>	<b>47,929</b>	<b>36,503</b>	
<b>Net Operating Income</b>	<b>(11,693)</b>	<b>(2,187)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>(11,693)</b>	<b>(2,187)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Nonoperating Rental Income (418)	0	0	<b>8</b>
Interest and Dividend Income (419)	2,091	2,865	<b>9</b>
Miscellaneous Nonoperating Income (421)	65,583	65,757	<b>10</b>
<b>Total Other Income</b>	<b>67,674</b>	<b>68,622</b>	
<b>Total Income</b>	<b>55,981</b>	<b>66,435</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(3,814)	0	<b>11</b>
Other Income Deductions (426)	2,392	1,193	<b>12</b>
<b>Total Miscellaneous Income Deductions</b>	<b>(1,422)</b>	<b>1,193</b>	
<b>Income Before Interest Charges</b>	<b>57,403</b>	<b>65,242</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	45,521	46,948	<b>13</b>
Amortization of Debt Discount and Expense (428)	0	0	<b>14</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>15</b>
Interest on Debt to Municipality (430)	0	0	<b>16</b>
Other Interest Expense (431)	0	0	<b>17</b>
Interest Charged to Construction--Cr. (432)	0	0	<b>18</b>
<b>Total Interest Charges</b>	<b>45,521</b>	<b>46,948</b>	
<b>Net Income</b>	<b>11,882</b>	<b>18,294</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	417,303	71,432	<b>19</b>
Balance Transferred from Income (433)	11,882	18,294	<b>20</b>
Miscellaneous Credits to Surplus (434)	0	327,577	<b>21</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>22</b>
Appropriations of Surplus--Debit (436)	0	0	<b>23</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>24</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>429,185</b>	<b>417,303</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	36,236		36,236	1
<b>Total (Acct. 400):</b>	<b>36,236</b>	<b>0</b>	<b>36,236</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	38,117		38,117	2
<b>Total (Acct. 401):</b>	<b>38,117</b>	<b>0</b>	<b>38,117</b>	
<b>Depreciation Expense (403):</b>				
Derived	3,714		3,714	3
<b>Total (Acct. 403):</b>	<b>3,714</b>	<b>0</b>	<b>3,714</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	6,098		6,098	5
<b>Total (Acct. 408):</b>	<b>6,098</b>	<b>0</b>	<b>6,098</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>(11,693)</b>	<b>0</b>	<b>(11,693)</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST	2,091	0	2,091	10
<b>Total (Acct. 419):</b>	<b>2,091</b>	<b>0</b>	<b>2,091</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		444	444	11



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
NONREGULATED SEWER DEPT INCOME	64,694	445	<b>65,139 12</b>
<b>Total (Acct. 421):</b>	<b>64,694</b>	<b>889</b>	<b>65,583</b>
<b>TOTAL OTHER INCOME:</b>	<b>66,785</b>	<b>889</b>	<b>67,674</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(3,814)		<b>(3,814) 13</b>
NONE	0	0	<b>0 14</b>
<b>Total (Acct. 425):</b>	<b>(3,814)</b>	<b>0</b>	<b>(3,814)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		2,392	<b>2,392 15</b>
NONE	0	0	<b>0 16</b>
<b>Total (Acct. 426):</b>	<b>0</b>	<b>2,392</b>	<b>2,392</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(3,814)</b>	<b>2,392</b>	<b>(1,422)</b>

**INTEREST CHARGES**

<b>Interest on Long-Term Debt (427):</b>			
Derived	45,521		<b>45,521 17</b>
<b>Total (Acct. 427):</b>	<b>45,521</b>	<b>0</b>	<b>45,521</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0		<b>0 18</b>
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		<b>0 19</b>
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		<b>0 20</b>
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		<b>0 21</b>
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>45,521</b>	<b>0</b>	<b>45,521</b>
<b>NET INCOME:</b>	<b>13,385</b>	<b>(1,503)</b>	<b>11,882</b>
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	90,919	326,384	417,303 23
<b>Total (Acct. 216):</b>	<b>90,919</b>	<b>326,384</b>	<b>417,303</b>
Balance Transferred from Income (433):			
Derived	13,385	(1,503)	11,882 24
<b>Total (Acct. 433):</b>	<b>13,385</b>	<b>(1,503)</b>	<b>11,882</b>
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>104,304</b>	<b>324,881</b>	<b>429,185</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	36,236	0	0	0	<b>36,236</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>36,236</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,236</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	346,958	340,624	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	151,158	221,402	<b>2</b>
<b>Net Utility Plant</b>	<b>195,800</b>	<b>119,222</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,226,923	2,224,548	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	518,449	459,949	<b>4</b>
<b>Net Nonutility Property</b>	<b>1,708,474</b>	<b>1,764,599</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	12,251	27,354	<b>6</b>
Special Funds (125)	164,002	154,515	<b>7</b>
<b>Total Other Property and Investments</b>	<b>1,884,727</b>	<b>1,946,468</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	12,785	4,520	<b>8</b>
Temporary Cash Investments (132)	14,173	18,027	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	6,403	6,061	<b>11</b>
Other Accounts Receivable (143)	38,868	36,903	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	0	0	<b>14</b>
Materials and Supplies (150)	2,055	2,080	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>74,284</b>	<b>67,591</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	36,876	44,252	<b>20</b>
<b>Total Deferred Debits</b>	<b>36,876</b>	<b>44,252</b>	
<b>Total Assets and Other Debits</b>	<b>2,191,687</b>	<b>2,177,533</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	134,433	134,433	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	429,185	417,303	<b>23</b>
<b>Total Proprietary Capital</b>	<b>563,618</b>	<b>551,736</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	52,061	67,164	<b>25</b>
Other long-Term Debt (224)	1,447,495	1,512,187	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,499,556</b>	<b>1,579,351</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	14,375	3,163	<b>28</b>
Payables to Municipality (233)	23,427	24,375	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	5,430	5,430	<b>31</b>
Interest Accrued (237)	12,810	13,478	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>56,042</b>	<b>46,446</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	72,471	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>72,471</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>2,191,687</b>	<b>2,177,533</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	340,624	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	162,091	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	184,867	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>346,958</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	71,288	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	79,870	0	0	0	12
<b>Total Accumulated Provision</b>	<b>151,158</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>195,800</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	143,924				<b>143,924</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	3,714				<b>3,714</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	535				<b>535</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>4,249</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,249</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	600				<b>600</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-105	76,285				<b>76,285</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>76,885</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,885</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>71,288</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,288</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>



# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	<b>Total (f)</b>	
<b>Balance first of year (110.1)</b>	77,478				77,478	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	2,392				2,392	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>2,392</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,392</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (110.1)</b>	<b>79,870</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>79,870</b>	26
<b>Composite Depreciation Rate?</b>	No					27
If yes, what is the rate?						28

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

<b>Description (a)</b>	<b>Balance First of Year (b)</b>	<b>Additions During Year (c)</b>	<b>Deductions During Year (d)</b>	<b>Balance End of Year (e)</b>	
Nonregulated sewer plant	2,107,592	119,331		<b>2,226,923</b>	<b>1</b>
<b>Other (specify):</b>					
CONSTRUCTION IN PROGRESS-SEWER	116,956		116,956	<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>2,224,548</b>	<b>119,331</b>	<b>116,956</b>	<b>2,226,923</b>	
Less accum. prov. depr. & amort. (122)	459,949	58,500		<b>518,449</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>1,764,599</b>	<b>60,831</b>	<b>116,956</b>	<b>1,708,474</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	2,003	2,028	2
Sewer utility	52	52	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>2,055</b>	<b>2,080</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	134,433	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>134,433</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
GENERAL ADVANCE	12/31/1997	12/31/1998	0.00%	52,061	<b>1</b>
<b>Total for Account 223</b>				<b>52,061</b>	
<b>Other Long-Term Debt (224)</b>					
TRUST FUND LOAN	01/01/1995	03/15/2015	6.75%	127,126	<b>2</b>
CLEAN WATER FUND LOAN	07/25/2001	05/01/2021	2.75%	1,320,369	<b>3</b>
<b>Total for Account 224</b>				<b>1,447,495</b>	



**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	5,430	1
<b>Accruals:</b>		
Charged water department expense	6,098	2
Charged electric department expense		3
Charged sewer department expense	1,671	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>7,769</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	5,430	6
Social Security taxes	2,301	7
PSC Remainder Assessment	38	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>7,769</b>	
<b>Balance end of year</b>	<b>5,430</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
STATE TRUST FUND LOAN	7,252	8,710	9,121	6,841	3
CLEAN WATER FUND LOAN	6,226	36,811	37,068	5,969	4
<b>Subtotal</b>	<b>13,478</b>	<b>45,521</b>	<b>46,189</b>	<b>12,810</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>13,478</b>	<b>45,521</b>	<b>46,189</b>	<b>12,810</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	12,251	2
<b>Total (Acct. 124):</b>	<b>12,251</b>	
<b>Special Funds (125):</b>		
SEWER PLANT UPGRADE RESERVE	30,623	3
DEPRECIATION FUNDS	69,751	4
BOND AND INTEREST REDEMPTION	14,122	5
BOND RESERVE	13,382	6
EQUIPMENT REPLACEMENT	36,124	7
<b>Total (Acct. 125):</b>	<b>164,002</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	6,403	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>6,403</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	38,593	13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
INTEREST RECEIVABLE	275	15
<b>Total (Acct. 143):</b>	<b>38,868</b>	
<b>Receivables from Municipality (145):</b>		
NONE		16
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
WATER TOWER REPAINTING-AUTHORIZED 2/26/04	36,876	19
<b>Total (Acct. 183):</b>	<b>36,876</b>	
<b>Payables to Municipality (233):</b>		
DUE TO VILLAGE	23,427	20
<b>Total (Acct. 233):</b>	<b>23,427</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	72,471	21
NONE		22
<b>Total (Acct. 253):</b>	<b>72,471</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	159,146	0	0	0	<b>159,146</b>	<b>1</b>
Materials and Supplies	2,015	0	0	0	<b>2,015</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	107,606	0	0	0	<b>107,606</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	36,235	0	0	0	<b>36,235</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>17,320</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,320</b>	
Net Operating Income	(11,693)	0	0	0	<b>(11,693)</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-67.51%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-67.51%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

<b>Industry (a)</b>	<b>FTE (b)</b>	
Water	0.5	<b>1</b>
Electric		<b>2</b>
Gas		<b>3</b>
Sewer	1	<b>4</b>

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year					<b>0</b>	<b>1</b>
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	76,285	0	0	0	<b>76,285</b>	<b>2</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>3</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	3,814				<b>3,814</b>	<b>4</b>
<b>Other (specify):</b> NONE					<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>72,471</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>72,471</b>	



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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-18)

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

PSC AUTHORIZATION 2/26/04

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

ACCOUNT 143-DONE

ACCOUNT 233-DONE

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### Identification and Ownership (Page iv)

#### General footnotes

To the Village Board  
Village of Whitelaw, Wisconsin

We have compiled the balance sheet of the Village of Whitelaw Water Utility as of December 31, 2004 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them. These financial statements were compiled by us from financial statements for the same period that we previously audited as indicated in our report dated February 16, 2005.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Hawkins, Ash, Baptie & Co, LLP

Manitowoc, Wisconsin  
February 16, 2005

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	32,836	32,935	<b>1</b>
<b>Total Sales of Water</b>	<b>32,836</b>	<b>32,935</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	832	768	<b>2</b>
Other Water Revenues (474)	2,568	613	<b>3</b>
<b>Total Other Operating Revenues</b>	<b>3,400</b>	<b>1,381</b>	
<b>Total Operating Revenues</b>	<b>36,236</b>	<b>34,316</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	31,878	19,984	<b>4</b>
General Operating Expenses (680-690)	6,239	5,656	<b>5</b>
<b>Total Operation and Maintenance Expenses</b>	<b>38,117</b>	<b>25,640</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	3,714	4,793	<b>6</b>
Amortization Expense (404)		0	<b>7</b>
Taxes (408)	6,098	6,070	<b>8</b>
<b>Total Other Operating Expenses</b>	<b>9,812</b>	<b>10,863</b>	
<b>Total Operating Expenses</b>	<b>47,929</b>	<b>36,503</b>	
<b>NET OPERATING INCOME</b>	<b>(11,693)</b>	<b>(2,187)</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	281	15,386	19,683	4
Commercial	17	1,789	2,022	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>298</b>	<b>17,175</b>	<b>21,705</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		10,841	8
Other Sales to Public Authorities (464)	4	78	290	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>303</b>	<b>17,253</b>	<b>32,836</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
------------------------------------	--	--	-------------------------------

NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	10,841	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>10,841</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	832	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>832</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	362	7
<b>Other (specify):</b> GRANT FROM COUNTY FOR ALARM SYSTEM	1,636	8
MISCELLANEOUS	570	9
<b>Total Other Water Revenues (474)</b>	<b>2,568</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	6,847	6,594	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	3,413	2,959	3
Chemicals (630)	586	717	4
Supplies and Expenses (640)	814	558	5
Repairs of Water Plant (650)	20,218	9,156	6
Transportation Expenses (660)		0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>31,878</b>	<b>19,984</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	2,798	2,584	8
Office Supplies and Expenses (681)	953	821	9
Outside Services Employed (682)	1,394	1,360	10
Insurance Expense (684)	681	499	11
Employees Pensions and Benefits (686)	209	188	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	204	204	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>6,239</b>	<b>5,656</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>38,117</b>	<b>25,640</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		5,430	5,430	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		152	151	<b>2</b>
<b>Net property tax equivalent</b>		<b>5,278</b>	<b>5,279</b>	
Social Security		782	751	<b>3</b>
PSC Remainder Assessment		38	40	<b>4</b>
Other (specify): NONE			0	<b>5</b>
<b>Total tax expense</b>		<b>6,098</b>	<b>6,070</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Manitowoc				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.202045				3
County tax rate	mills		6.262159				4
Local tax rate	mills		2.627362				5
School tax rate	mills		11.344061				6
Voc. school tax rate	mills		1.628619				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.064246</b>				10
Less: state credit	mills		1.488015				11
<b>Net tax rate</b>	mills		<b>20.576231</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>2.627362</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.972680</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>15.600042</b>				17
<b>Total Tax Rate</b>	mills		<b>22.064246</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.707028</b>				19
<b>Total tax net of state credit</b>	mills		<b>20.576231</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>14.547974</b>				21
Utility Plant, Jan. 1	\$	<b>340,624</b>	340,624				22
Materials & Supplies	\$	<b>2,028</b>	2,028				23
<b>Subtotal</b>	\$	<b>342,652</b>	<b>342,652</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>342,652</b>	<b>342,652</b>				26
Assessment Ratio	dec.		0.989876				27
<b>Assessed Value</b>	\$	<b>339,183</b>	<b>339,183</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>14.547974</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>4,934</b>	<b>4,934</b>				30
Tax Equivalent per 1994 PSC Report	\$	5,430					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>5,430</b>					34



## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	400		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	8,293		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>8,693</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	14,180		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	11,825		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,081	4,500	20
<b>Total Pumping Plant</b>	<b>28,086</b>	<b>4,500</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,825		23
<b>Total Water Treatment Plant</b>	<b>1,825</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			400	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			8,293	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	8,693	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			14,180	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			11,825	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	600		5,981	20
<b>Total Pumping Plant</b>	600	0	31,986	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,825	23
<b>Total Water Treatment Plant</b>	0	0	1,825	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	400		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	26,201		26
Transmission and Distribution Mains (343)	41,138		27
Fire Mains (344)	0		28
Services (345)	15,815		29
Meters (346)	21,070	397	30
Hydrants (348)	9,485	1,593	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>114,109</b>	<b>1,990</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	724		36
Transportation Equipment (373)	1,350		37
Other General Equipment (379)	1,414		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>3,488</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>156,201</b>	<b>6,490</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>156,201</b>	<b>6,490</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			400	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			26,201	26
Transmission and Distribution Mains (343)			41,138	27
Fire Mains (344)			0	28
Services (345)			15,815	29
Meters (346)			21,467	30
Hydrants (348)			11,078	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>116,099</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (370)			0	33
Structures and Improvements (371)			0	34
Office Furniture and Equipment (372)			0	35
Computer Equipment (372.1)			724	36
Transportation Equipment (373)			1,350	37
Other General Equipment (379)			1,414	38
Other Tangible Property (390)			0	39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>3,488</b>	
<b>Total utility plant in service directly assignable</b>	<b>600</b>	<b>0</b>	<b>162,091</b>	
Common Utility Plant Allocated to Water Department			0	40
<b>Total utility plant in service</b>	<b>600</b>	<b>0</b>	<b>162,091</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	116,558		27
Fire Mains (344)	0		28
Services (345)	44,809	444	29
Meters (346)	0		30
Hydrants (348)	23,056		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>184,423</b>	<b>444</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>184,423</b>	<b>444</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>184,423</b>	<b>444</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			116,558 27
Fire Mains (344)			0 28
Services (345)			45,253 29
Meters (346)			0 30
Hydrants (348)			23,056 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>184,867</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>184,867</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>184,867</b>



**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,799	1,799	1
February			1,745	1,745	2
March			1,770	1,770	3
April			1,742	1,742	4
May			1,907	1,907	5
June			1,637	1,637	6
July			2,043	2,043	7
August			1,750	1,750	8
September			1,760	1,760	9
October			1,621	1,621	10
November			1,431	1,431	11
December			1,465	1,465	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>20,670</b>	<b>20,670</b>	
Less: Water sold				17,253	13
Volume pumped but not sold				3,417	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				2,444	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,444	19
Volume pumped but unaccounted for				973	20
Percent of water lost				5%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				113	23
Date of maximum: 7/27/2004					24
Cause of maximum:					25
WATER MAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				30	26
Date of minimum: 7/4/2004					27
Total KWH used for pumping for the year				24,322	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
338 EAST MENASHA AVENUE	1	495	12	720,000	Yes	1

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	1	2		<b>1</b>
Location	VILLAGE OF WHITELOW	VILLAGE OF WHITELOW		<b>2</b>
Purpose	P	S		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	GOULDS	CONTINENTAL		<b>5</b>
Year Installed	2004	1963		<b>6</b>
Type	VERTICAL TURBINE	OTHER		<b>7</b>
Actual Capacity (gpm)	550	300		<b>8</b>
Pump Motor or Standby Engine Mfr	LAYNE	CONTINENTAL MOTORS		<b>9</b>
Year Installed	1963	1963		<b>10</b>
Type	ELECTRIC	NATURAL GAS		<b>11</b>
Horsepower	40	30		<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1963		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	120		6
Total capacity in gallons (actual)	50,000		7
<b>WATER TREATMENT PLANT</b>			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	720.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

			Number of Feet					
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	14,394	0	0	0	14,394	1
P	D	6.000	180	0	0	0	180	2
M	D	8.000	5,000	0	0	0	5,000	3
P	D	8.000	1,899	0	0	0	1,899	4
Total Within Municipality			21,473	0	0	0	21,473	
Total Utility			21,473	0	0	0	21,473	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	264	0	0	0	264	4	1
M	1.000	49	0	0	0	49	11	2
M	1.250	1	0	0	0	1		3
M	2.000	2	0	0	0	2		4
<b>Total Utility</b>		<b>316</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>316</b>	<b>15</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	318	6	0	0	324	11	1
1.000	2	0	0	0	2	0	2
1.500	2	0	0	0	2	0	3
2.000	2	0	0	0	2	0	4
<b>Total:</b>	<b>324</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>330</b>	<b>11</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	281	12	0	3	2	26	324	1
1.000	0	2	0	0	0	0	2	2
1.500	0	1	0	1	0	0	2	3
2.000	0	2	0	0	0	0	2	4
<b>Total:</b>	<b>281</b>	<b>17</b>	<b>0</b>	<b>4</b>	<b>2</b>	<b>26</b>	<b>330</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	47				47	2
<b>Total Fire Hydrants</b>	<b>47</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>47</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	47
Number of distribution system valves end of year:	47
Number of distribution valves operated during year:	47

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

COST OF POWER INCREASED IN PAST YEAR

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

ACCOUNT 650-INCLUDES REPAIRS TO PUMPS AND 1 YEAR AMORTIZATION OF WATER TOWER REPAINTING AS APPROVED BY THE PSC ON FEBRUARY 26, 2004

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### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

UTILITY PURCHASED HYDRANT FOR IN STOCK INVENTORY

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

THE SERVICE WAS ADDED TO THE STATISTICAL SCHEDULES IN 2003 BUT THE SERVICE WAS PAID FOR IN 2004

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### Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

TESTING IS DONE AS TIME PERMITS-EFFORTS ARE MADE TO TEST 10% ANNUALLY BUT THIS DOESN'T ALWAYS HAPPEN. METERS ARE REPLACED AS NEEDED.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES

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